

IASBO Spring 2016

School Budget

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Agenda

- **Idaho Schools Budget Compliance Guidance**

An overview of Idaho Code and submission timelines.

- **State Budget Forms**

An explanation of the budget forms to be used and where to locate them.

- **Amended Budgets**

The requirements of Idaho Code as it relates to budget adjustments.

- **Tax Levies**

Brief overview of Idaho Code as well as the process and timeframes involved.

- **New Building/Building Reconfiguration**

Information on how to add or change buildings for reporting.

Idaho Code School Budget Compliance

Budget hearing notice

Idaho Code 63-802A

- No later than **April 30th** of each year – notify the appropriate county clerk(s) in writing of the date and location set for your budget hearing.
- This does not apply to Charter Schools

July Annual Meeting

Idaho Code 33-510

- The annual meeting shall be on the date of the district's regular July meeting.

Idaho Code School Budget Compliance

Set Budget Hearing and Present and Adopt Budget

Idaho Code 33-801

- No later than **28 days** prior to the annual meeting, hold a public budget hearing to present a budget for the ensuing fiscal year.
- The budget must be adopted either at the public budget hearing, or at a special meeting no later than **14 days** afterwards.

Publish Budget Hearing Notice

Idaho Code 33-402 and 33-801

- A budget hearing notice, including the [Four Year Summary Form](#) must be published **10 days** prior to the budget hearing.

Idaho Code School Budget Compliance

Submit signed copy of budget to SDE

Idaho Code 33-701(7)

- **21 days** or less after the budget is adopted submit a signed copy of your budget packet to SDE or no later than **July 15th**.

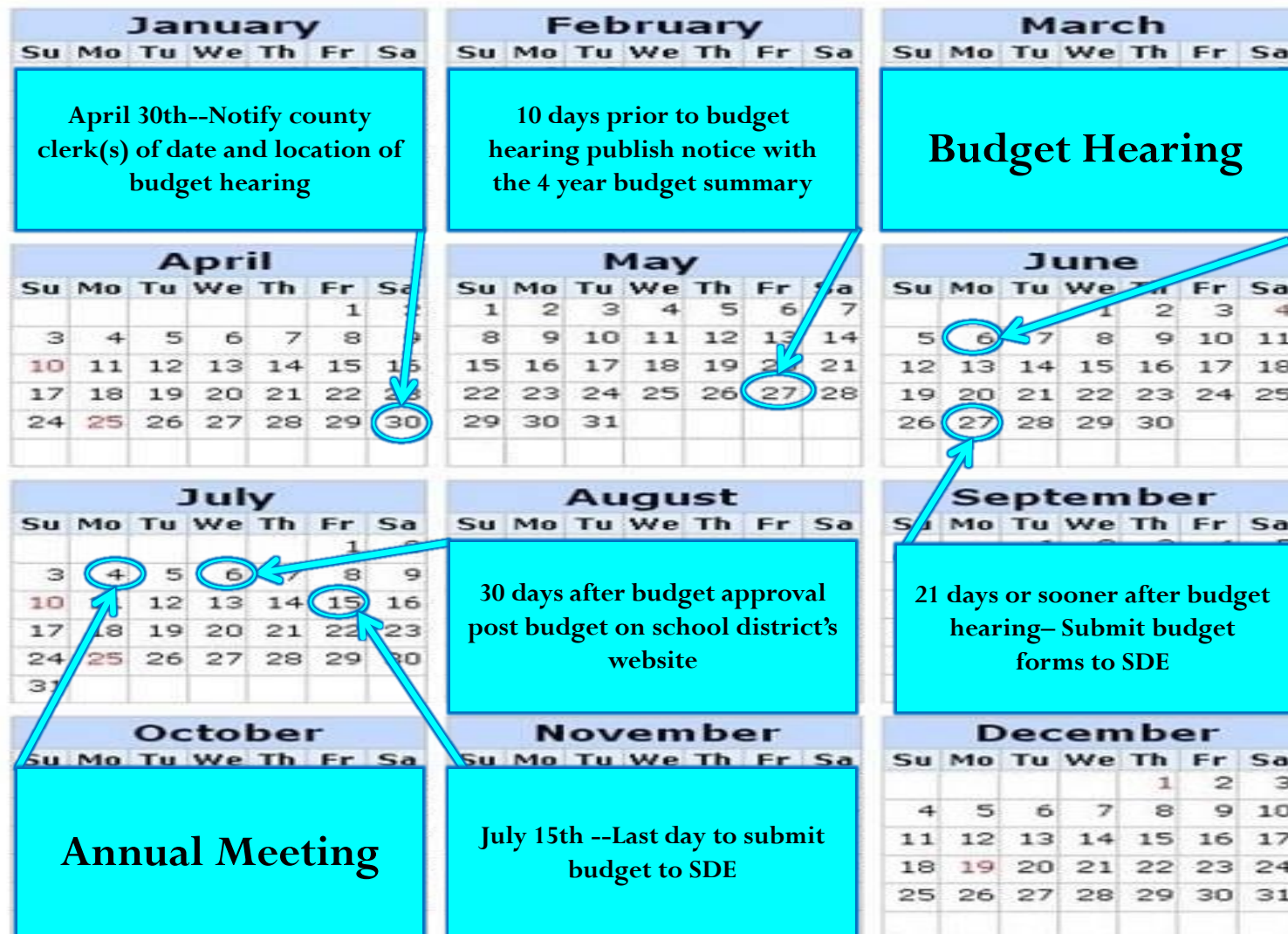
Online budget

Idaho Code 33-357B(vii)

- The approved annual budget should be posted on the school district's website within **30 days** after its approval.

Budget Timeline Example

2016



State Budget Forms

Budget packet
prescribed
forms

Worksheets and
templates to
estimate
revenue

Forms and
templates to
estimate revenue

Budget Forms

- Cover
- Certification Page
- Estimating State Maintenance & Operation Revenue
- Summary of All Funds
- Publication Four Year Summary
- Expenditures
- Revenues
- IFARMS Revenue Codes
- L2 School Forms
- IFARMS Code Expenditures

Salary Based Apportionment

- Salary Based Apportionment Charter Template
- Salary Based Apportionment District Template

Supporting Documents and Forms

- 2014-2015 District to Agency
- 2014-2015 Tuition Rates and Excess Cost Rate
- 2015-2016 Remediation
- Bond Interest Levy
- Emergency School Levy
- FY2016 Appropriations
- FY2016 Estimating School Building Maintenance Requirement Worksheet
- FY2016 Special Distributions
- FY2016 Special Distributions (with Coding Suggestions)
- Other Funding (Line 6)
- Other Funding (Line 6) Look-up Format
- Personal Property Reimbursement by District
- School Agricultural Replacement
- Summary of Revisions

Units

- Charter Support Unit Calculation Template – Revised 10/1/15
- District Support Unit Calculation Template – Revised 5/21/15
- Unit Table

Special Distributions

“8 in 6” Program (33-1628, I.C.) – For eligible students, budget up to \$225 per one (1) credit summer online course or one (1) credit online overload course, for up to two (2) credits of online overload courses per student per year, and up to two (2) credits of summer online courses per student per summer, limited to four (4) credits per student per year. Participating students shall be limited to eight (8) credits for the program. Contact Tina Polishchuk (332-6944, tpolishchuk@sde.idaho.gov) for additional information.

Advanced Opportunities (33-1626, I.C.) – Budget as follows:

- Funds are available to pay for up to 75% of the cost of taking dual credit courses, college-bearing exams, or professional-technical exams. Every high school junior will be allocated a maximum of \$200 per year and each high school senior will be allocated a maximum of \$400 per year. These funds are to be utilized after all other grants, scholarships and other funds are exhausted, except county funds for out-of-district students taking community college courses.
- Dual Credit courses – budget up to \$75 per credit hour for students completing all state high school graduation requirements at any time prior to the beginning of their final twelfth grade semester or trimester term, except the senior project and any other course that the state board of education requires to be completed during the final year of high school, for up to eighteen (18) credits per semester term or twelve (12) credits per trimester term of postsecondary credits.
- End of Course, college credit-bearing examinations – budget up to \$90 for up to six (6) examinations per semester or four (4) per trimester.

Contact Tina Polishchuk (332-6944, tpolishchuk@sde.idaho.gov) for additional information.

Bond Levy Equalization Support Program – A copy of the bond payment schedule needs to be sent to Public School Finance. The Value Index is recalculated each year based on market value per support unit, per capita income, and unemployment data. Bond Levy Equalization Support Program payments must be deposited into your bond interest and redemption fund. Contact Tim Hill (332-6840) for additional information.

Charter School Facilities – Budget \$180 per enrolled student.

Classroom Technology – Budget \$29 per first reporting period average daily attendance (ADA).

College Entrance Exams – The appropriation for the cost of college entrance exams will be contracted by the state.

Content and Curriculum – Budget \$14 per first reporting period average daily attendance (ADA).

District IT Staffing – Budget the larger of \$120 per first reporting period support units or the following minimum distributions:

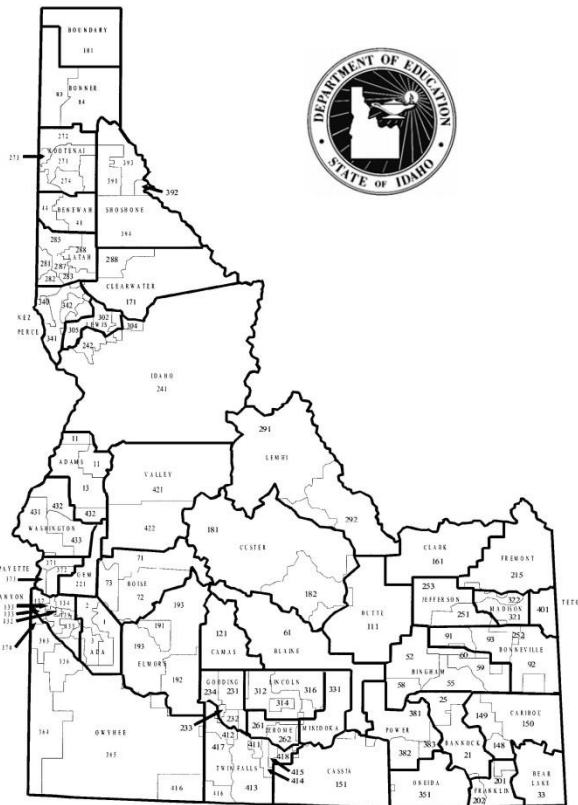
- \$10,000 minimum if grades 9 through 12 enrollment is greater than zero.
- \$5,000 minimum if grades 9 through 12 enrollment equals zero.

ISEE Phase II – Budget \$135 per first reporting period support units.

Leadership Premiums (33-1004J, I.C.) – Budget \$1,011.25 (\$850.00 plus \$161.25 state-paid employee benefits) per full-time equivalent instructional staff (all fund sources).

See Website for full details

Cover Page



SCHOOL DISTRICT BUDGET

2016 – 2017

Name of School District

School District Number

County

Sherri Ybarra
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

DEPARTMENT OF EDUCATION

P.O. BOX 83720
BOISE, 83720-0027

Certification Page

CODE	CONTENTS	BUDGET INCLUDED*
GENERAL FUND		
100	General M & O	_____
SPECIAL REVENUE FUNDS		
220	Forest Reserve Fund	_____
230-239	Special Project (Local)	_____
240-249	Special Project (State)	_____
250-289	Special Project (Federal)	_____
290	Child Nutrition Fund	_____
DEBT SERVICE FUNDS		
310	Bond Redemption & Interest Fund	_____
CAPITAL PROJECT FUNDS		
410	Capital Construction Project Fund	_____
420	Plant Facilities Fund	_____
430	Plant Facilities Fund - School Bldg Main - Student Occupied Fund	_____
ENTERPRISE FUNDS		
510	Enterprise Fund	_____
INTERNAL SERVICE FUNDS		
610	Internal Service Fund	_____
710/720	Trust Funds	_____

2016 - 2017 SCHOOL BUDGET

This document represents the Board of Trustees' estimate of revenues, proposed expenditures and the fund balances of available school funds for the 2016 - 2017 fiscal year. The planning, preparation and presentation of the budget has been directed by the Board of Trustees and the use of these resources will enable the school district to accomplish its goals and objectives for the school year.

In compliance with Section 33-801, Idaho Code, and the policy of the State Superintendent of Public Instruction, this document has been presented at a public hearing in the school district on _____ and the Board of Trustees formally adopted this budget on _____.

SIGNED: _____

SUPERINTENDENT/CHARTER SCHOOL ADMINISTRATOR

CONTACT PERSON (PLEASE PRINT)

EMAIL ADDRESS

PHONE NUMBER

CHAIRPERSON OF THE BOARD

SCHOOL DISTRICT/CHARTER NAME

DATE

Copy on file in the Office of the Superintendent of Public Instruction

* Indicate with an asterisk which reports are included in this document.

Four Year Publication Form

SUMMARY STATEMENT 2016 - 2017 SCHOOL BUDGET								
ALL FUNDS								
School District _____								
	GENERAL M & O FUND				ALL OTHER FUNDS			
	Prior Year Actual 2013-2014	Prior Year Actual 2014-2015	Prior Year Actual/Budget 2015-2016	Proposed Budget 2016-2017	Prior Year Actual 2013-2014	Prior Year Actual 2014-2015	Prior Year Actual/Budget 2015-2016	Proposed Budget 2016-2017
REVENUES								
Beginning Balances	\$	\$	\$	\$	\$	\$	\$	\$
Local Tax Revenue								
Other Local								
County Revenue								
State Revenue								
Federal Revenue								
Other Sources								
Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EXPENDITURES	Prior Year Actual 2013-2014	Prior Year Actual 2014-2015	Prior Year Actual/Budget 2015-2016	Proposed Budget 2016-2017	Prior Year Actual 2013-2014	Prior Year Actual 2014-2015	Prior Year Actual/Budget 2015-2016	Proposed Budget 2016-2017
Salaries	\$	\$	\$	\$	\$	\$	\$	\$
Benefits								
Purchased Services								
Supplies & Materials								
Capital Outlay								
Debt Retirement								
Insurance & Judgments								
Transfers (net)								
Contingency Reserve								
Unappropriated Balances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

A copy of the School District Budget is available for public inspection at the District's Administrative or Clerk's Office.

F:\BOS\Shared\Public\School Finance\Budget\School Budget\Budget 2017\Four Year Summary\Four Year Summary

(This form may be used to meet the requirements of 33-801 - Effective July 1, 1997)

PUBLICATION FORMAT: Includes a four year summary of the general fund and all other funds combined. I.C. 33-801 & 33-402 requires the publication of two actual prior years, the current year, and the ensuing year be published with the notice of budget hearing.

Estimating M&O State Revenue

2016 - 2017 BUDGET WORKSHEETS ESTIMATING M & O STATE SUPPORT REVENUE			
1	Number of Support Units - 2016 - 2017 (Best 28 Weeks ADA - Units)	<input type="text" value="-"/>	Rev Code
2	State Distribution Factor - Per Unit - 2016-2017	\$ <input type="text" value="23.868"/>	
3	Entitlement (line 1 x line 2)	\$ <input type="text" value="-"/>	
4	Salary Apportionment: 1st Reporting Period Units (From SBA Template)	<input type="text" value=""/>	
	Average Instructional Salary	Administrative Index	Pupil Services Index
	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>
5	Estimated Base Support (line 3 + line 4)	\$ <input type="text" value="0"/>	431100
6	Add: Benefit Apportionment	\$ <input type="text" value=""/>	431800
7	Add: Approved Border Contracts	\$ <input type="text" value=""/>	431500
8	Add: Approved Exceptional Child Support	\$ <input type="text" value=""/>	431400
9	Add: Approved Tuition Equivalency	\$ <input type="text" value=""/>	431600
10	Add: Transportation Allowance	\$ <input type="text" value=""/>	431200
11	Adjustments	\$ <input type="text" value=""/>	
12	Total Estimated SDE State Support (lines 5 + 6 + 7 + 8 + 9 + 10 + 11)	\$ <input type="text" value="0"/>	
Revenue in Lieu of Taxes: (n/a for District Charters)			
13	Property Tax Replacement Money from State Tax Commission	\$ <input type="text" value=""/>	
	Total Revenue in Lieu of Taxes (line 13)	<input type="text" value="0"/>	438000
*** RETURN THIS PAGE TO THE STATE DEPARTMENT OF EDUCATION ***			
School District Name: <input type="text" value=""/>		School District Number: <input type="text" value=""/>	

Support Units From Best 28 Weeks ADA

2016-2017 State Dist. Factor (TBD)

From Salary Based Apportionment Template

From Other Supporting Documents & Sources

Property Tax Replacement Money

School Dist. Name & Number

2016 - 2017 BUDGET WORKSHEETS
ESTIMATING M & O STATE SUPPORT REVENUE

1. Number of Support Units - 2016 - 2017
(Best 28 Weeks ADA - Units) 12.50

2. State Distribution Factor - Per Unit - 2016-2017 \$ 23,868

3. Entitlement (line 1 x line 2) \$ 298,350

4. Salary Apportionment: 1st Reporting Period Units
(From SBA Template) 12.00

Average Instructional Salary: 37285.92
Administrative Index: 1.72885
Pupil Services Index: 1.2473
679,005

5. Estimated Base Support (line 3 + line 4) \$ 977,355 431100

6. Add: Benefit Apportionment \$ 128,807 431800

7. Add: Approved Border Contracts \$ 431500

8. Add: Approved Exceptional Child Support \$ 234,000 431400

9. Add: Approved Tuition Equivalency \$ 431600

10. Add: Transportation Allowance \$ 1,235,784 431200

11. Adjustments \$

12. Total Estimated SDE State Support
(lines 5 + 6 + 7 + 8 + 9 + 10 + 11) \$ 2,575,946

Revenue in Lieu of Taxes:
(n/a for District Charters)

Property Tax Replacement Money from State Tax Commission \$ 17,500

13. Total Revenue in Lieu of Taxes (line 13) \$ 17,500 438000

*** RETURN THIS PAGE TO THE STATE DEPARTMENT OF EDUCATION ***

School District Name: School District Number:

Department of Education
Education Data System
Apportionment and Benefit Apportionment
Computation

District Information:
Administrative Staff Index
Administrative Staff Index (adjusted for cap)
Pupil Services Staff Index
Mid-Term Support Units:
Instructional / Pupil Service Staffing Percent

Units &
Indexes

1.72885
1.72885
1.24730
12.00
9.5%

Adjusted Staff Allowance FTE (b + c + d + e) f	Actual FTE g	Staff Allowance FTE h	Staff Index i	Base Salary j	Average Salary (i x j) k	Certified Preliminary Salary Based Apportionment (h x k) l
1.40000	2.00000	1.40000	1.72885	33,116.00	57,252.60	80,153.64
13.25200	12.00000	12.89005			37,285.92	480,617.24
0.94800	0.50000	0.92211	1.24730	24,055.00	30,003.00	27,666.72
14.20000	12.50000	13.81215				
4.50000	5.50000	4.50000		19,826.00		
20.10000	20.00000	19.71215				
Benefit Apportionment r x 18.97% s	Virtual Allowance (Max 15%) t	Ancillary Allowance u		Salary Based Apportionment Plus Allowances v	Maximum Salary Apportionment w	Salary Based Apportionment Plus Allowances x
						80,153.64 col (o)
	0.00	0.00		480,617.24	494,112.97 (f x k)	480,617.24 smaller: v or w
		0.00		29,016.72	29,793.60 [(f x k) + n]	29,016.72 smaller: v or w
	0.00	0.00		509,633.96 smaller of [(o or (q / (1-Staff%))] + t + u		
128,807.17	0.00	0.00				89,217.00 col (o) 679,004.60

Average
Instructional
Salary

Benefits

SBA

Revenue Pages

S.D.E.

Prior year
budget figures

BUDGET REVENUES

July 1, 2016 - June 30, 2017

Estimated Fund
Balance

Page 1

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
						41	420000	TOTAL COUNTY	0.00	*****	0.00
	411100	Taxes - General M & O				42					
	411200	Taxes - Supplemental				43	431100	Base Support Program			
	411300	Taxes - Emergency				44	431200	Transportation Support			
	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
	411900	Taxes - Other				49	431900	Other State Support			
	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of Tax Replacement			
						54	439000	Other State Revenue			
	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
	414200	Tuition From Districts in Idaho				56					
	414300	Tuition From Out of State Districts				57					
						58	442000	Indirect Unrestricted Federal			
	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
						60	445100	Title I - ESEA			
	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
	416900	Other Food Sales				63	445400	Adult Education			
						64	445500	Child Nutrition Reimbursement			
	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
	417900	Other Student Revenues				69					
						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
	418100	Community Service				71	453000	Sale of Fixed Assets			
						72	450000	TOTAL OTHER	0.00	*****	0.00
	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	0.00	*****	0.00
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$0.00	*****	\$0.00

F:\BOSS\SI

Revenues are organized by fund, then classified as local, state, or federal, and coded by the source of the revenue.

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Expenditure Pages

BUDGET													BUDGET													Page 2
Function/Program Code													Object Codes													
2017													July													
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers	Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers	
1	512	Elementary School Program		\$0.00									39	691	Other Support Services Program		\$0.00									
2	515	Secondary School Program		0.00									40													
3	517	Alternative School Program		0.00									41	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
4	519	Vocational-Technical Program		0.00									42													
5	521	Special Education Program		0.00									44	710	Child Nutrition Program		0.00									
6	522	Special Education Preschool Program		0.00									45	720	Community Services Program		0.00									
7	524	Gifted & Talented Program		0.00									46	730	Enterprise Operations		0.00									
8	531	Interscholastic Program		0.00									47													
9	532	School Activity Program		0.00									48	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10	541	Summer School Program		0.00									49													
11	542	Adult School Program		0.00									50	810	Capital Assets - Student Occupied		0.00									
12	546	Detention Center Program		0.00									51	811	Capital Assets - NonStudent Occupied		0.00									
13													52													
14	500	TOTAL INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	53	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
15													54													
16	611	Attendance-Guidance-Health Program		0.00									55	911	Debt Services Program - Principal		0.00									
17	616	Special Education Support Services Prog		0.00									56	912	Debt Services Program - Interest		0.00									
18													57	913	Debt Services Program - Refunded Debt		0.00									
19	621	Instruction Improvement Program		0.00									58	920	Transfers Out		0.00									
20	622	Educational Media Program		0.00									59													
21	623	Instruction-Related Technology Program		0.00									60	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
22	631	Board of Education Program		0.00									61													
23	632	District Administration Program		0.00									62		TOTAL EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
24													63		(Lines 14-61+63+54+60)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
25	641	School Administration Program		0.00									64													
26													65	950	Contingency Reserve											
27	651	Business Operation Program		0.00									66		(5% of line 63) (Applies to General Fund only)											
28	655	Central Service Program		0.00									67													
29	656	Administrative Technology Services Prog		0.00									68		TOTAL APPROPRIATION	\$0.00	\$0.00									
30	661	Buildings-Care Program (Custodial)		0.00									69		(Line 63 + line 66)	\$0.00	\$0.00									
31	663	Maintenance - Non Student Occupied		0.00									70													
32	664	Maintenance - Student Occupied Bldgs		0.00									71													
33	665	Maintenance - Grounds		0.00									72		BUDGET SUMMARY											
34	667	Security Program		0.00									73													
35													74		Beginning Fund Balance	0.00	0.00									
36	681	Pupil - To School Trans. Program		0.00									75		Revenues + Transfers In											
37	682	Pupil - Activity Trans. Program		0.00									76		TOTAL REVENUE (lines 74 + 75)	0.00	0.00									
38	683	General Transportation Program		0.00									77													
39													78		Total Appropriation	0.00	0.00									
40													79		Unappropriated Balance											
41													80		TOTAL APPROPRIATION (lines 76 + 79)	\$0.00	\$0.00									
42																										
43																										
44																										
45																										
46																										
47																										
48																										
49																										
50																										
51																										

Subtotal (carried over to page 3)

0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

BUDGET SUMMARY:

The total on line 76

Summary:
Revenue &
Expenditures

Expenditures are organized by fund, function/program code, and by object of the expenditure

Prior year
budget figures

Object Codes

Summary:
Revenue &
Expenditures

- Expenditures are organized by fund, function/program code, and by object of the expenditure
- There are two pages (tabs) for expenditures
 - Second Page has summary data of both revenues and expenditures

Summary Statement

SUMMARY STATEMENT 2016 - 2017 SCHOOL BUDGET					
ALL FUNDS					
School District Number _____					
School District Name _____					
		GENERAL M & O FUND #100	ALL OTHER FUNDS	TOTAL FUNDS	
Budget Line		Proposed Budget 2016 - 2017	Proposed Budget 2016 - 2017	Proposed Budget 2016 - 2017	
#01		Beginning Balances	\$ -	\$ -	-
#39		Local Revenue	-	-	-
#41		County Revenue	-	-	-
#55		State Revenue	-	-	-
#68		Federal Revenue	-	-	-
#72		Other Sources	-	-	-
#76		Transfers*	-	-	-
		Totals	\$ -	\$ -	-
		GENERAL M & O FUND #100	ALL OTHER FUNDS	TOTAL FUNDS	
Budget Line	OBJ #	EXPENDITURES	Proposed Budget 2016 - 2017	Proposed Budget 2016 - 2017	Proposed Budget 2016 - 2017
#63	100	Salaries	\$ -	\$ -	-
#63	200	Benefits	-	-	-
#63	300	Purchased Services	-	-	-
#63	400	Supplies & Materials	-	-	-
#63	500	Capital Outlay	-	-	-
#63	600	Debt Retirement	-	-	-
#63	700	Insurance & Judgments	-	-	-
#63	800	Transfers*	-	-	-
#66		Contingency Reserve**	-	-	-
#79		Unappropriated Balances	-	-	-
		Totals	\$ -	\$ -	-

*All transfers-in and transfers-out should net to zero.

** Contingency Reserve can not exceed 5% of the General Fund

***PLEASE RETURN THIS PAGE TO THE STATE DEPARTMENT OF EDUCATION ***

SDE SUMMARY – ALL FUNDS: SDE uses this form for analysis and comparison of current year to prior year budgets.

- Revenues and Expenditures must balance
- Transfers-In and Transfers-Out must net to zero
- Contingency Reserve Cannot Exceed the greater of 5% of the General Fund or the equivalent value of 1 support unit (I.C. 33-801A)
- There are error messages embedded in the spreadsheet to check the calculation totals and cross verify that certain entries equal one another

Please resolve all error messages prior to submitting.

Budget Forms/ Packet

Budget Packet

- Cover Page
- Certification Page
- Publication Four Year Summary
- Summary Statement – All funds (SDE Form)
- Estimating State M&O Revenues
- Revenue Pages for All Funds
- Expenditure Pages for All Funds
- L2 & L2 Worksheet (n/a for Charter Schools)
- Voter Fund Tracker (n/a for Charters Schools)

Budget Submission

Submit a copy of the completed budget packet as approved by your Board of Trustees to:

Brandon Phillips
State Department of Education
Public School Finance
P.O. Box 83720
Boise, ID 83720-0027

Email address: BCPhillips@sde.idaho.gov

- If transmitting via email, please scan the signed Certification Page as an attachment

Fax to (208) 334-2228

Phone: 208-332-6875 (direct extension)

- 208-332-6840 (department extension)

Key Points

- *Know your critical dates and timelines*
- *Know where to access your forms and who to call for questions*
- *Use the forms, format, and codes (IFARMS) required by SDE and the State Tax Commission*
- *Make sure you use the proper templates & information in forming your budget estimates*
- *Make sure you address all errors, and that your budget is balanced*
- *Make sure your packet is complete*
- *Please make yourself available in the Summer if we have any questions or are missing paperwork*

Sequential Reminders

1. Schedule your public hearing

- Notify the County(ies) by April 30th of that hearing date

2. Estimates

- Work on your estimates and calculate the figures that drive your estimates before you start putting in budget figures

3. Complete all budget forms

- Make sure you balance and correct all errors
 - Amounts recorded on the Estimating M&O Revenue form should correspond with the revenue amounts on the Budget Revenue Page in the General Fund
 - Summary totals should balance and link back to Revenue and Expenditure pages
 - Ensure you use this year's Maximum Budget Foregone Worksheet figures to complete your L-2 Worksheet (available in March-April on Idaho State Tax Commission's website)

4. Publish Notification

- Publish your Four Year Budget Publication in the paper and advertise your public hearing date and time 10 days prior to your budget hearing.

Sequential Reminders

5. Hold your public hearing and formally adopt your budget

- The public hearing must occur at least 28 days prior to your annual meeting in July
- The budget must be adopted at the public hearing or at a special meeting held no more than 14 days afterward

6. Send your Budget Packet to SDE

- 21 days or less after adoption, and no later than July 15th
- Budget forms should be in the prescribed format designated by the SDE
- Put your school district name and number on all forms

7. Post your adopted budget

- On your school district's website within 30 days of adoption

8. Certify Documents

- Your budget, levy and elections result documents must be certified with the County on or before the Thursday preceding the 2nd Monday in September (9/8/16)

Amended Budgets

Budget adjustment procedures

Idaho Code 33-701 (9)

- Anyone proposing to amend the budget must notify the local board in writing, one week prior to the meeting at which the proposal will be made.
- Before a final vote of the amended budget is approved notice shall be posted as prescribed in section 33-402 Idaho code.
- Amended budgets shall be submitted to the state superintendent of public instruction.

Amended Budgets

Key Points

- Utilize the same forms you would when completing your annual budget
- Make sure you publish the amended budget in the paper and utilize the Publication Four Year Summary form available on our website
- Make sure the certification page is signed by the board chair and the superintendent, and forward a copy to me when complete

Tax Levies



Election Dates

Election Date	Ballot Wording Date	Canvass Certification Date
March 8, 2016	January 18, 2016	March 18, 2016
May 17, 2016	March 18, 2016	May 27, 2016
August 30, 2016	July 11, 2016	September 9, 2016
November 8, 2016	September 9, 2016	November 18, 2016

Election Dates (I.C. 34-106):

1. 2nd Tuesday in March
2. 3rd Tuesday in May
3. Last Tuesday in August
4. Tuesday following the 1st Monday in November

Last Day to Supply Ballot Wording (I.C. 34-106):

60 days prior to elections held in May and November in even numbered years
-and-
50 days for all other elections.

Canvass Certification Date (I.C. 34-1410):

10 days after the election date

Other:

I.C. 33-503 School Board Trustee elections are held the 3rd Tuesday in May in odd number years

I.C. 34-1405: –City and School elections are now under Election Consolidation and are included in the election calendar required to be on file in the Secretary of States Office.

Elections Calendar is available at the Secretary of State's Office:

<http://www.sos.idaho.gov/elect/2016Calendar.html>

I.C. 34-439A- requires disclosures in elections to authorize levy, this includes:

- Brief statement in simple understandable language
- Should state the purpose for how the levy shall be used
- The dollar amount estimate to be collected each year
- The length of time reflected in months or years

Bond and Levy Resources

- **County**-the county should always be the first place to ask any questions on this process.
- **2016 Budget and Levy Training**-given by the State Tax Commission (STC).
- STC recommends attending full day, but if not, attend in the afternoon as it will be more geared towards school districts.

2016 Budget and Levy Training

Date	Location
May 2, 2016	Kootenai County Administration Bldg. 451 Government Way Coeur d'Alene
May 3, 2016	Latah County Fair Grounds Exhibit Building 1021 Harold Moscow
May 10, 2016	Idaho Falls Eastern Id Tech College 1600 S. 25 th E Alexander Creek Bldg., Room 541 Idaho Falls
May 11, 2016	Pocatello Clarion Inn - Pocatello 1599 Bench Road Pocatello (208) 237-1400
May 24, 2016	College of Southern Idaho Herrett Center 315 Falls Avenue Twin Falls
May 18, 2016	College of Western Idaho 5500 E. University Way Room 102E Nampa cwidaho.cc/maps-and-campus-locations/ above link for map of location

Schedule is as follows: Sessions - 8:30 thru 12:00 – for taxing districts and counties
Afternoon sessions - 1:30 thru 4:00 – for county clerks.

We have no control over the temperatures in these facilities, so I suggest dressing in layers.

Please bring a pen/pencil and a calculator - there are working problems to do during the sessions.

L-2 Information

Initially filled out and submitted to the SDE with your budget submission in June/July

- Used to provide a review as a courtesy to possibly alleviate problems further on in the levy process.
- The tort amount calculation will be an estimate.
- Per Administrative Rule 803-02, taxing districts may not levy more than the published budget amount
- Can be updated after data from county is finalized and received.
- The State Tax Commission and county take this into account.

Completing Tort Levies

To estimate your Tort you will need the following:

State Tax Commission Forms-

Available at <http://tax.idaho.gov/m-formpub.cfm?#sub3>

These include-

- 1) Maximum Budget Foregone Worksheet
- 2) State Tax Commission Agricultural Replacement Dollars
- 3) L-2 Worksheet (L-2 School version-comes in pdf and excel)
- 4) L-2
- 5) Voter Fund Tracker
- 6) Preliminary New Construction Roll

County Clerk's Office & Levies:

End of July – first week of August:

□ Clerk's office will send you the following paperwork:

- New Construction Roll dollars obtained after conclusion of BOE (Board of Equalization) hearings
- Annexation Value
- Recovered Homeowners Exemption
- Recaptured Qualified Investment Exemption

Using the above information you will need to update your L-2 Worksheet, and L-2 so they are ready for submission to the county on the Thursday before the 2nd Monday of September (9/8/16)

□ Updates should be sent to SDE as well

Personal Property Replacement Money

	A	B	C	D	E	F
1	School District L-2 Worksheet (attach to the L-2 form)					
2						
3	District Name:	Enter Year: 2014				
4	Computation of 3% budget increase:					
5	Replacement" column from the "Maximum Budget and Foregone Amount Worksheet".			(1)		
6	Multiply line 1 by 3%.			(2)	-	
7	New Construction & Annexation budget increases:					
8	Enter the 2014 value of district's new construction roll from each applicable county below:					
9	County Name	Value				
10	(A)					
11	(B)					
12	(C)					
13	(D)					
14	Total of New Construction Roll Value for the District:	(3)	-			
15	Enter the 2014 value of annexation from property assessed by the county.	(A)				
16	Enter the 2014 value of annexation from Operating Property.	(B)				
17	Total Annexation Value:	(4)	-			
18	Enter the total 2013 Hypothetical levy rate.	(5)				
19	New Construction Roll budget increase (multiply line 3 by line 5).			(6)	-	
20	Annexation budget increase (multiply line 4 by line 5).			(7)	-	
21	Maximum Allowable Non-exempt Tort Fund Property Tax Budget:					
22	Add lines 1+2+6+7.			(8)	-	
23	Property Tax Replacement:					
24	Enter yearly amount of the agricultural equipment replacement money.	(9)				
25	Enter yearly amount of the personal property replacement money.	(10)				
26	Enter recovered Homeowner's Exemption property tax.	(11)				
27	Enter recaptured Qualified Investment Exemption.	(12)				
28	Enter the total of lines 9, 10, and 11: (Must match col. 5 budget total of L-2).			(13)	-	
29	Tort Fund Less Property Tax Replacement:					
30	If the total property tax replacement, reported on line 12, is less than or equal to the amount on line 8 enter the difference here. This represents the maximum allowable property tax portion of your tort fund.			(14)	-	
31	If the total property tax replacement, reported on line 12, exceeds the amount shown on line 8 enter the difference here. This is the amount of property tax replacement that must be subtracted from any other available funds levying	(15)	-			
32	The total of Column 5 of the L-2 form must equal the amount shown on line 13.					
33						
34						
35						

❑ The State Tax commission has added in a Property Tax Replacement line on the L-2 Worksheet.

❑ They have also compiled a School Personal Property Distribution spreadsheet similar to the Agricultural Replacement sheet.

Agricultural Replacement/Personal Property Replacement

Three forms that will utilize these figures

- ☐ Estimating State M&O Revenue- Line 13
- ☐ Budget Revenue Sheets- Line 53 Code / 438000 / Revenue in Lieu of/Tax Replacement
- ☐ L-2 Worksheet- Line 9 & 10

*These areas of the budget forms have been updated to include personal property replacement

For Specific Tax Levy Questions

- County Clerk and Elections Clerk
- Idaho State Tax Commission:
 - ❑ Gary Houde 334-7541
 - ❑ Alan Dornfest (policy) 334-7742
- Secretary of States Office 334-2852
- Consult your Legal Advisor and Auditor
- State Department of Ed:
 - ❑ Tim Hill 332-6840 and/or Brandon Phillips 332-6875

New Buildings/Building Reconfigurations



New Buildings/Building Reconfigurations

- Forms can be found at:
<http://www.sde.idaho.gov/finance/index.html>
- New building requests should be sent in early January or before July 1st of the preceding school year.
- Completed forms must be emailed to BCPPhillips@SDE.Idaho.gov or faxed to 334-2228

DATE _____

NEW BUILDING NUMBER REQUEST

SCHOOL YEAR that school will start in _____

BUILDING NAME _____

PHYSICAL ADDRESS _____

CITY _____ STATE ID ZIP _____ COUNTY _____

MAILING ADDRESS _____

CITY _____ STATE _____ ZIP _____

BUILDING PHONE NUMBER (208) _____ FAX NUMBER (208) _____

GRADES TAUGHT (P-12)
Check each grade in the building

Pre-	K	1	2	3	4	5	6	7	8	9	10	11	12
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IS IT A CHARTER SCHOOL? (Y/N) ☐

IF IT IS A CHARTER IS IT A LEA CHARTER ☐ VIRTUAL CHARTER SCHOOL ☐

TYPE OF SCHOOL

Check each box that applies

ELEMENTARY ☐ MIDDLE SCHOOL ☐ JUNIOR HIGH ☐ MAGNET SCHOOL ☐
HIGH SCHOOL ☐ K - 12 ☐ VIRTUAL SCHOOL ☐

ALTERNATIVE: STAND ALONE ☐ DISTRICT TO AGENCY CONTRACT ☐
SPONSORED ☐ SPONSORING SCHOOL _____
SUMMER SCHOOL ☐ ISSUES DIPLOMAS? (Y/N) ☐

IS IT ALSO A?
YEAR ROUND ☐ SPECIAL PURPOSE ☐ PROFESSIONAL/TECHNICAL ☐

DOES THIS SCHOOL REPLACE AN EXISTING BUILDING? (Y/N) _____

IF YES, WHICH BUILDING _____ BUILDING # _____

BUILDING SQUARE FEET _____

BUILDING ADMINISTRATOR NAME _____

TITLE: ADMINISTRATOR ☐ PRINCIPAL ☐ CHARTER ADMINISTRATOR ☐
OTHER _____

EMAIL ADDRESS _____

DISTRICT NAME _____ DISTRICT # _____

REQUESTED BY _____ DATE _____

SUPERINTENDENT, CHARTER
ADMINISTRATOR SIGNATURE

DATE _____

BUILDING RECONFIGURATION REQUEST

SCHOOL YEAR effected by the change _____

BUILDING NAME _____

PHYSICAL ADDRESS _____

CITY _____ STATE ID ZIP _____ COUNTY _____

MAILING ADDRESS _____

CITY _____ STATE _____ ZIP _____

BUILDING PHONE NUMBER (208) _____ FAX NUMBER (208) _____

CHANGING GRADE LEVEL OF THE BUILDING? (Y/N) ☐

GRADES TAUGHT (P-12) ^{Pre-} K K 1 2 3 4 5 6 7 8 9 10 11 12
Check each grade in the building

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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CHANGING SCHOOL TYPE

ELEMENTARY ☐ MIDDLE SCHOOL ☐ JUNIOR HIGH ☐ MAGNET SCHOOL ☐

HIGH SCHOOL ☐ K - 12 ☐ VIRTUAL SCHOOL ☐

ALTERNATIVE: STAND ALONE ☐ DISTRICT TO AGENCY CONTRACT ☐

SPONSORED ☐ SPONSORING SCHOOL _____

SUMMER SCHOOL ☐ ISSUES DIPLOMAS? (Y/N) ☐

IS THE BUILDING BEING CLOSED OR INACTIVATED? (Y/N) ☐

IS THIS SCHOOL BEING REPLACE BY A NEW BUILDING? (Y/N) ☐

IF YES, WHICH BUILDING _____ BUILDING # _____

BUILDING SQUARE FEET _____

CHARTER SCHOOL CHANGING FROM DISTRICT APPROVED CHARTER TO STATE APPROVED? ☐

BUILDING ADMINISTRATOR NAME _____

TITLE: ADMINISTRATOR ☐ PRINCIPAL ☐ CHARTER ADMINISTRATOR ☐

OTHER _____

EMAIL ADDRESS _____

DISTRICT NAME _____ DISTRICT # _____

REQUESTED BY _____ DATE _____

SUPERINTENDENT, CHARTER
ADMINISTRATOR

Questions?

